

Message Text

UNCLASSIFIED

PAGE 01 PARIS 20903 010642Z
ACTION IO-14

INFO OCT-01 CIAE-00 ICA-20 INR-10 NSAE-00 AID-05 AF-10
ARA-14 EA-12 EUR-12 NEA-11 ISO-00 TRSE-00 EB-08
COME-00 LOC-01 L-03 SS-15 SP-02 /138 W
-----125158 020931Z /14

R 301643Z JUN 78
FM AMEMBASSY PARIS
TO SECSTATE WASHDC 4135

UNCLAS PARIS 20903

NESCO

DEPT PASS TO TRSY: MARCIA FIELD
COPYRIGHT: BARBARA RINGER

E.O.11652: N/A
TAGS: UNESCO, PORG, OCON
SUBJECT: UNESCO/WIPO MEETING ON DOUBLE TAXATION OF
COPYRIGHT ROYALTIES

REF: PARIS 19993

1. USDEL CONTINUED TO PARTICIPATE IN DISCUSSIONS ON THE
DRAFT MULTILATERAL CONVENTION AND ANNEXED BILATERAL
AGREEMENT, OFFERING TECHNICAL AND LEGAL SUGGESTIONS FOR
IMPROVEMENT OF TEXTS WHERE DEEMED APPROPRIATE.

2. IMPORTANT EXCHANGE OF VIEWS TOOK PLACE ON WHETHER TO
INCLUDE GENERAL PRINCIPLE IN MULTILATERAL TEXT THAT
WOULD BIND CONTRACTING STATES, IN THE CONTEXT OF
OTHERWISE SATISFACTORY BILATERAL AGREEMENTS TO AVOID
DOUBLE TAXATION, TO PROVIDE PREFERENTIAL TREATMENT FOR
TAXATION OF COPYRIGHT ROYALTIES. WHEN QUESTION PUT TO
VOTE 18 OPPOSED, 8 SUPPORTED (ARGENTINA, COLOMBIA, IVORY
COAST, GHANA, INDIA, ITALY, MEXICO, US), WITH ONE
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 PARIS 20903 010642Z

ABSTENTION (JAPAN).

3. MEETING GENERALLY DIVIDED ON WHETHER TO FAVOR
AUTHORS OR CLEARLY ESTABLISH TAXING RIGHTS OF STATE OF
SOURCE. LITTLE INCLINATION ON PART OF MOST DELEGATIONS
TO UNDERTAKE STRONG COMMITMENT TO ALLEVIATE DOUBLE
TAXATION OF COPYRIGHT ROYALTIES.

4. MAIN THRUST OF GUIDELINES SET FORTH IN MULTILATERAL DRAFT IS ASSERTION OF RIGHTS OF BOTH STATE OF SOURCE AND STATE OF RESIDENCE TO TAX. DIFFERENCES OF VIEW PAPERED OVER WITH VAGUE AND GENERAL STATEMENTS IN EACH ARTICLE. CERTAIN TECHNICAL DEFICIENCIES REMAIN. BILATERAL DRAFT, ALTHOUGH IMPROVED DURING DISCUSSIONS, ALSO HAS TECHNICAL DEFICIENCIES. DUE TO LACK OF TIME, SECRETARIAT WAS CHARGED WITH REDRAFTING BILATERAL.

5. CHAIRMAN OF COMMITTEE SUBMITTED DRAFT RESOLUTION WHEREBY COMMITTEE WOULD ADOPT MULTILATERAL CONVENTION AND RECOMMEND CONVENING OF INTERNATIONAL CONFERENCE OF STATES IN 1979. CANADA PROPOSED AMENDMENT OF ENTIRE TEXT OF CHAIRMAN'S RESOLUTION. AMENDMENT REQUESTED TRANSMISSION OF RECORDS OF ALL THREE UNESCO/WIPO COMMITTEES TO UN GROUP OF EXPERTS ON TAX TREATIES BETWEEN DEVELOPING AND DEVELOPED COUNTRIES WITH REQUEST IT SEEK MORE EFFECTIVE SOLUTIONS TO PROBLEM OF INTERNATIONAL TAXATION OF COPYRIGHT ROYALTIES. USDEL SUPPORTED CANADIAN AMENDMENT. A VOTE WAS TAKEN ON CHAIRMAN'S RULING THAT CANADIAN RESOLUTION WAS OUT OF ORDER. 26 COUNTRIES AGREED WITH CHAIRMAN'S RULING, 10 OPPOSED (FRG, AUSTRIA, CANADA, US, FINLAND, ITALY, NORWAY, UK, SWEDEN, SWITZERLAND) AND ONE ABSTENTION (BELGIUM). COMMITTEE THEN ADOPTED WITHOUT VOTE REPORT

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 PARIS 20903 010642Z

AND CHAIRMAN'S RESOLUTION RECOMMENDING THE CONVENING OF AN INTERNATIONAL CONFERENCE OF STATES IN 1979 TO ADOPT A MULTILATERAL CONVENTION.

TORRES

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: MEETINGS, DOUBLE TAXATION, COPYRIGHTS, ROYALTIES
Control Number: n/a
Copy: SINGLE
Draft Date: 30 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978PARIS20903
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780273-0240
Format: TEL
From: PARIS
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t1978063/aaaaacew.tel
Line Count: 98
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 2a1f3a83-c288-dd11-92da-001cc4696bcc
Office: ACTION IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 PARIS 19993
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2242640
Secure: OPEN
Status: NATIVE
Subject: UNESCO/WIPO MEETING ON DOUBLE TAXATION OF COPYRIGHT ROYALTIES
TAGS: PORG, OCON, UNESCO
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/2a1f3a83-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014